

HOUSE No. 2390

By Mr. Casey of Winchester, petition of Paul C. Casey relative to exempting amounts received in satisfaction of legal claims for sexual assault from income taxes. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO EXEMPTING AMOUNTS RECEIVED IN SATISFACTION OF
LEGAL CLAIMS FOR SEXUAL ASSAULT FROM THE INCOME TAX.

*Be it enacted by the Senate and House of Representatives in General
Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Paragraph (2) of section 2 of chapter 62 of the
2 General Laws, as appearing in the 2002 Official Edition, is hereby
3 amended by adding the following subparagraph:—

4 (Q) Any amount recovered as compensatory damages for phys-
5 ical injuries or emotional distress, regardless of whether such
6 damages are used to pay medical expenses, and as punitive dam-
7 ages by an individual in a legal action for sexual assault, as that
8 term is used in chapters 265 and 272, or any amount received in
9 settlement thereof.

1 SECTION 2. This act shall be effective for all taxable years
2 beginning on or after January 1, 2003.